PARISH OF WEBSTER, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of Webster is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	35,704	2,683,516
1960	39,701	3,257,022
1970	39,939	3,644,637
1980	43,631	4,205,900
1990	41,989	4,219,973
1991	42,104	4,251,560
1992	41,851	4,287,195
1993	41,608	4,295,477
1994	41,866	4,315,085
1995	42,094	4,339,352
1996	42,199	4,350,579
1997	42,607	4,351,769
1998	42,658	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Webster are as follows:

	COTTON		DIXIE	DOY	DUB			SAREP	SHONG		SPRING
YEAR	VALLEY	CULLEN	INN	LINE	BERLY	HEFLIN	MINDEN	TA	ALOO	SIBLEY	HILL
1960	1,145	2,194	399	1,061	249	289	12,785	737		595	6,437
1970	1,261	1,956	456	716	212	314	13,996	882	173	869	6,496
1980	1,445	1,869	453	801	421	279	15,084	831	163	1,211	6,516
1990	1,130	1,642	347	884	253	253	13,661	886	161	997	5,668
1991	1,130	1,634	347	889	253	254	13,774	902	160	997	5,688
1992	1,125	1,630	347	904	253	256	13,913	881	162	997	5,782
1993	1,140	1,649	347	909	253	259	13,921	892	162	999	5,721
1994	1,140	1,657	347	912	253	264	13,921	916	173	1,006	5,759
1995	1,140	1,659	347	912	253	265	14,222	915	175	1,013	5,790
1996	1,140	1,659	347	907	253	261	14,222	904	174	1,019	5,770
1997	1,139	1,664	357	901	253	262	14,236	900	171	1,029	5,749
1998	1,136	1,654	363	895	253	266	14,325	902	169	1,025	5,748

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Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$12,732	\$14,281	\$18,666
1991	\$13,604	\$15,079	\$19,201
1992	\$14,186	\$15,817	\$20,137
1993	\$15,101	\$17,133	\$21,220
1994	\$15,524	\$18,086	\$22,056
1995	\$15,881	\$18,826	\$23,059
1996	\$16,553	\$19,609	\$24,164
1997	\$17,277	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Webster Parish were as follows:

(In Thousands)

	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$250,899	\$58,721	\$14,639	\$26,766	\$11,996	\$62,215
1992	\$260,054	\$57,643	\$15,823	\$31,738	\$14,634	\$56,774
1993	\$260,774	\$48,950	\$16,443	\$33,890	\$14,996	\$61,804
1994	\$333,265	\$74,068	\$24,531	\$42,174	\$10,151	\$114,514
1995	\$348,548	\$83,635	\$21,078	\$43,286	\$9,439	\$122,390
1996	\$345,350	\$86,767	\$21,505	\$43,718	\$10,258	\$121,331
1997	\$370,307	\$87,424	\$24,686	\$42,742	\$11,392	\$126,360

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Webster as of 12/31/98.

	Parish- Wide	Municipal	Total Local	State	Total Sales
Entity/Area	Tax	Tax	Tax	Tax	Tax
WEBSTER PARISH	2.5		2.5	4	6.5
COTTON VALLEY	2.5	1	3.5	4	7.5
CULLEN	2.5	2.5	5	4	9
DIXIE INN	2.5	2	4.5	4	8.5
MINDEN	2.5	2	4.5	4	8.5
SAREPTA	2.5	1	3.5	4	7.5
SIBLEY	2.5	2	4.5	4	8.5
SPRINGHILL	2.5	2.5	5	4	9

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$31,834	\$36,679	\$35,885	\$49,212	\$40,242
February	\$24,388	\$23,914	\$29,911	\$28,619	\$30,457
March	\$36,682	\$23,914	\$28,495	\$28,868	\$32,479
April	\$36,682	\$31,866	\$38,145	\$34,238	\$38,392
May	\$27,078	\$28,052	\$37,226	\$26,645	\$31,650
June	\$25,200	\$27,914	\$29,465	\$41,726	\$30,576
July	\$36,106	\$38,445	\$38,924	\$40,463	\$40,079
August	\$28,673	\$29,037	\$25,943	\$33,266	\$37,459
September	\$28,298	\$30,877	\$31,633	\$31,607	\$33,619
October	\$31,190	\$34,439	\$40,284	\$38,385	\$34,440
November	\$26,911	\$27,144	\$32,326	\$28,690	\$32,313
December	\$28,122	\$27,727	\$26,708	\$29,198	\$33,814
Annual Total	\$361,164	\$360,008	\$394,946	\$410,918	\$415,521

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Webster is as follows:

	Taxable Assessed	Homestead	Total Assessed
<u>Year</u>	Valuation	Exemptions	Valuation
1990	\$76,520,215	\$32,766,305	\$109,286,520
1991	\$78,641,945	\$32,509,410	\$111,151,355
1992	\$81,562,585	\$33,415,560	\$114,978,145
1993	\$88,648,465	\$34,213,510	\$122,861,975
1994	\$82,839,260	\$35,180,450	\$118,019,710
1995	\$85,453,570	\$36,076,850	\$121,530,420
1996	\$94,743,255	\$36,961,980	\$131,705,235
1997	\$105,974,485	\$37,897,730	\$143,872,215
1998	\$109,609,890	\$39,152,180	\$148,762,070

Source: Webster Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$59,523,430	\$33,496,780	\$16,266,310
1991	\$60,128,005	\$34,509,200	\$16,514,150
1992	\$61,273,695	\$36,834,850	\$16,869,600
1993	\$62,818,645	\$42,274,770	\$17,768,560
1994	n.a.	n.a.	n.a.
1995	\$62,613,500	\$42,299,600	\$16,617,320
1996	\$65,654,775	\$48,186,550	\$17,863,910
1997	\$67,013,995	\$52,360,170	\$24,498,050
1998	\$69,137,305	\$57,094,075	\$22,530,690

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Webster follows:

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Year	Millage
1990	35.89
1991	37.20
1992	42.04
1993	43.63
1994	48.84
1995	48.84
1996	50.94
1997	50.94
1998	51.66

Sources: Louisiana Tax Commission and Webster Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Webster in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. INTERNATIONAL PAPER CO.	\$7,473,360
2. MARATHON OIL	\$5,082,840
3. ENTERGY SERVICES, INC	\$4,447,800
4. DUKEENERGY FIELD SERVICES, INC	\$4,436,420
5. COASTAL TOWING INC	\$4,096,420
6. SONAT EXPLORATION CO	\$3,340,900
7. BELLSOUTH TELECOMMUNICATIONS	\$2,845,070
8. MINDEN BANK & TRUST CO	\$2,340,140
9. CENTURY TELEPHONE OF NW LOUISIANA	\$2,320,060
10. FIBREBOND CORP.	\$2,265,520

Source: Webster Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Webster Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	7,782	7,820	7,731	7,509
AVERAGE DAILY MEMBERSHIP	8,265	8,304	8,214	8,030
PUBLIC	8,241	8,378	8,352	8,250

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Webster Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$22,589	\$22,164	\$29,788	\$27,945
CURRENT EXPEN PER STUDENT	\$3,750	\$3,826	\$4,485	\$4,648
CAPITAL OUTLAY	\$26,455	\$83,040	\$401,392	\$6,222,935
DEBT SERVICE	\$1,465,268	\$1,410,943	\$1,536,061	\$1,661,729
CURRENT EXPENDITURES	\$30,994,649	\$31,275,906	\$35,406,515	\$37,489,102

Source: Louisiana Department of Education.